



February 1, 2010

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, SW
Portals II, Room TW-A325
Washington, DC 20554

Re: **National Broadband Plan, Docket Nos. 09-47, 09-51, 09-137**
Addressing Challenges to Broadband Deployment Financing
NBP Public Notice #28

Dear Ms. Dortch:

On January 29, 2010, Caroline Hurley and I, from USTelecom, and Alison Jones, from Ernst & Young LLP, discussed tax considerations related to potential revisions to the Commission's High-Cost Fund with Carol Matthey and Kevin King.

In particular, we discussed the Section 118 tax implications surrounding the potential receipt of USF distributions for broadband.

Pursuant to Commission rules, please include this letter in the above-referenced dockets.

Sincerely,

Jonathan Banks
Senior Vice President, Law & Policy

c: Carol Matthey
Kevin King